



If you sell computer software and provide training . . .

then **beginning October 1, 2002**, the gross receipts (charges) for computer software training are taxable when paid to the retailer of the software. The training can be conducted by the retailer of the software or on their behalf by any other person. The charges for training are taxable regardless of whether the training is an optional or a mandatory part of the sale, lease, or rental of computer software or the training is provided at a different time.

Local sales tax. Local sales tax must also be collected if the computer software training is provided within a locality that has a local sales tax.

Retailer's responsibilities. Retailers have certain administrative responsibilities for collecting and remitting sales tax. These responsibilities are summarized in our Information Guide titled ***"Nebraska and Local Sales Tax,"*** available on our Web site at: www.revenue.state.ne.us or call 800-742-7474 (toll free in Nebraska and Iowa) or 402-471-5729 if you are calling from outside of Nebraska or Iowa.

